



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.291

AMARAVATI, WEDNESDAY, JUNE 16, 2021

G.175

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -
NOTIFICATION OF PERSONS TO WHOM PROVISIONS OF SUB-SECTION (6B)
OR SUB-SECTION (6C) OF SECTION 25 OF APGST ACT WILL NOT APPLY.

[G.O.Ms.No. 127, Revenue (Commercial Taxes-II), 15th June, 2021.]

NOTIFICATION

In exercise of the powers conferred by sub-section (6D) of section 25 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council and in supersession of the notification issued in the G.O.Ms.No.144, Revenue(Commercial Taxes-II) Department, dated: 15-05-2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub- section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,-

- a. Not a citizen of India; or
- b. A Department or establishment of the Central Government or State Government;
or
- c. A local authority; or
- d. A statutory body; or
- e. A Public Sector Undertaking; or

f. A person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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